

# TRIPURA GAZETTE



*Published by Authority*  
**EXTRAORDINARY ISSUE**

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**Agartala, Thursday, May 21, 2020 A. D., Vaisakha 31, 1942 S. E.**

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**PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.**

**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2020(Part-IV)

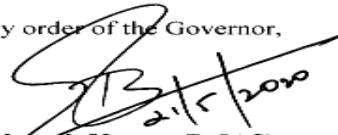
Dated, Agartala, the 21st May, 2020.

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tripura State Goods and Services Tax (Fourth Amendment) Rules, 2020.  
(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31<sup>st</sup> March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-  
“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30<sup>th</sup> day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 upto the 31<sup>st</sup> day of July, 2020.”
3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-  
“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”

By order of the Governor,

  
(Nagesh Kumar B, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20<sup>th</sup> May, 2020, published vide number 1214, dated the 20<sup>th</sup> May, 2020.

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